

IC 6-3

ARTICLE 3. OTHER STATE INCOME TAXES

IC 6-3-1

Chapter 1. Definitions

IC 6-3-1-1

Short title

Sec. 1. IC 6-3-1 through IC 6-3-7 shall be known and may be cited as the Adjusted Gross Income Tax Act of 1963.

(Formerly: Acts 1963(ss), c.32, s.101.) As amended by P.L.2-1988, SEC.3.

IC 6-3-1-2

Construction of definitions

Sec. 2. Except where the context otherwise requires, the definitions given in this article govern the construction of this article.

(Formerly: Acts 1963(ss), c.32, s.102.) As amended by P.L.2-1988, SEC.4.

IC 6-3-1-3

Repealed

(Repealed by Acts 1980, P.L.54, SEC.9.)

IC 6-3-1-3.1

Repealed

(Repealed by Acts 1979, P.L.70, SEC.2.)

IC 6-3-1-3.5a

"Adjusted gross income" defined

Note: This version of section effective until 1-1-2002. See also following version of this section, effective 1-1-2002.

Sec. 3.5. When used in this article, the term "adjusted gross income" shall mean the following:

(a) In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal Revenue Code), modified as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 62 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(3) Subtract one thousand dollars (\$1,000), or in the case of a joint return filed by a husband and wife, subtract for each spouse one thousand dollars (\$1,000).

(4) Subtract one thousand dollars (\$1,000) for:

(A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code;

(B) each additional amount allowable under Section 63(f) of

the Internal Revenue Code; and

(C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

(5) Subtract:

(A) one thousand five hundred dollars (\$1,500) for each of the exemptions allowed under Section 151(c)(1)(B) of the Internal Revenue Code for taxable years beginning after December 31, 1996; and

(B) five hundred dollars (\$500) for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the adjusted gross income of the taxpayer, or the taxpayer and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars (\$40,000).

This amount is in addition to the amount subtracted under subdivision (4).

(6) Subtract an amount equal to the lesser of:

(A) that part of the individual's adjusted gross income (as defined in Section 62 of the Internal Revenue Code) for that taxable year that is subject to a tax that is imposed by a political subdivision of another state and that is imposed on or measured by income; or

(B) two thousand dollars (\$2,000).

(7) Add an amount equal to the total capital gain portion of a lump sum distribution (as defined in Section 402(e)(4)(D) of the Internal Revenue Code) if the lump sum distribution is received by the individual during the taxable year and if the capital gain portion of the distribution is taxed in the manner provided in Section 402 of the Internal Revenue Code.

(8) Subtract any amounts included in federal adjusted gross income under Internal Revenue Code Section 111 as a recovery of items previously deducted as an itemized deduction from adjusted gross income.

(9) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code which amounts were received by the individual as supplemental railroad retirement annuities under 45 U.S.C. 231 and which are not deductible under subdivision (1).

(10) Add an amount equal to the deduction allowed under Section 221 of the Internal Revenue Code for married couples filing joint returns if the taxable year began before January 1, 1987.

(11) Add an amount equal to the interest excluded from federal gross income by the individual for the taxable year under Section 128 of the Internal Revenue Code if the taxable year began before January 1, 1985.

(12) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.

(13) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less than the taxpayer's entire

taxable year, the total amount of the deductions allowed pursuant to subdivisions (3), (4), (5), and (6) shall be reduced to an amount which bears the same ratio to the total as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.

(14) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2, IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted gross income with respect to which the individual is not allowed under federal law to retain an amount to pay state and local income taxes.

(15) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement payment included in the individual's federal adjusted gross income.

(16) For taxable years beginning after December 31, 1999, subtract an amount equal to the portion of any premiums paid during the taxable year by the taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the taxpayer's spouse, or both.

(17) Subtract an amount equal to the lesser of:

(A) two thousand five hundred dollars (\$2,500); or

(B) the amount of property taxes that are paid during the taxable year in Indiana by the individual on the individual's principal place of residence.

(18) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the individual's federal adjusted gross income.

(b) In the case of corporations, the same as "taxable income" (as defined in Section 63 of the Internal Revenue Code) adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 170 of the Internal Revenue Code.

(3) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 63 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(4) Subtract an amount equal to the amount included in the corporation's taxable income under Section 78 of the Internal Revenue Code.

(c) In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b) of the Internal Revenue Code) reduced by:

(1) income that is exempt from taxation under this article by the Constitution and statutes of the United States; and

(2) an amount equal to the amount of a September 11 terrorist attack settlement payment included in the federal adjusted gross income of the estate of a victim of the September 11 terrorist attack or a trust to the extent the trust benefits a victim of the September 11 terrorist attack.

(Formerly: Acts 1971, P.L.64, SEC.1; Acts 1973, P.L.49, SEC.1.) As amended by Acts 1977, P.L.77, SEC.1; Acts 1977(ss), P.L.4, SEC.8; Acts 1978, P.L.42, SEC.1; Acts 1978, P.L.43, SEC.1; Acts 1980, P.L.54, SEC.1; Acts 1981, P.L.82, SEC.1; Acts 1982, P.L.52, SEC.1; P.L.82-1983, SEC.1; P.L.49-1984, SEC.1; P.L.73-1985, SEC.1; P.L.2-1987, SEC.15; P.L.91-1987, SEC.2; P.L.383-1987(ss), SEC.3; P.L.88-1989, SEC.1; P.L.1-1990, SEC.75; P.L.2-1992, SEC.68; P.L.57-1997, SEC.2; P.L.119-1998, SEC.3; P.L.128-1999, SEC.1; P.L.238-1999, SEC.1; P.L.249-1999, SEC.1; P.L.257-1999, SEC.1; P.L.273-1999, SEC.51; P.L.14-2000, SEC.16; P.L.8-2002, SEC.3.

IC 6-3-1-3.5b

"Adjusted gross income" defined

Note: This version of section effective 1-1-2002. See also preceding version of this section, effective until 1-1-2002.

Sec. 3.5. When used in this article, the term "adjusted gross income" shall mean the following:

(a) In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal Revenue Code), modified as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 62 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(3) Subtract one thousand dollars (\$1,000), or in the case of a joint return filed by a husband and wife, subtract for each spouse one thousand dollars (\$1,000).

(4) Subtract one thousand dollars (\$1,000) for:

(A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code;

(B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; and

(C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

(5) Subtract:

(A) one thousand five hundred dollars (\$1,500) for each of the exemptions allowed under Section 151(c)(1)(B) of the Internal Revenue Code for taxable years beginning after December 31, 1996; and

(B) five hundred dollars (\$500) for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the adjusted gross income of the taxpayer, or the taxpayer and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars (\$40,000).

This amount is in addition to the amount subtracted under subdivision (4).

(6) Subtract an amount equal to the lesser of:

(A) that part of the individual's adjusted gross income (as defined in Section 62 of the Internal Revenue Code) for that taxable year that is subject to a tax that is imposed by a political subdivision of another state and that is imposed on or measured by income; or

(B) two thousand dollars (\$2,000).

(7) Add an amount equal to the total capital gain portion of a lump sum distribution (as defined in Section 402(e)(4)(D) of the Internal Revenue Code) if the lump sum distribution is received by the individual during the taxable year and if the capital gain portion of the distribution is taxed in the manner provided in Section 402 of the Internal Revenue Code.

(8) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted gross income.

(9) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code which amounts were received by the individual as supplemental railroad retirement annuities under 45 U.S.C. 231 and which are not deductible under subdivision (1).

(10) Add an amount equal to the deduction allowed under Section 221 of the Internal Revenue Code for married couples filing joint returns if the taxable year began before January 1, 1987.

(11) Add an amount equal to the interest excluded from federal gross income by the individual for the taxable year under Section 128 of the Internal Revenue Code if the taxable year began before January 1, 1985.

(12) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.

(13) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to subdivisions (3), (4), (5), and (6) shall be reduced to an amount which bears the same ratio to the total as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.

(14) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2, IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted gross income with respect to which the individual is not allowed under federal law to retain an amount to pay state and local income taxes.

(15) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement payment included in the individual's federal adjusted gross income.

(16) For taxable years beginning after December 31, 1999, subtract an amount equal to the portion of any premiums paid during the taxable year by the taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the taxpayer's spouse, or both.

- (17) Subtract an amount equal to the lesser of:
- (A) two thousand five hundred dollars (\$2,500); or
 - (B) the amount of property taxes that are paid during the taxable year in Indiana by the individual on the individual's principal place of residence.

(18) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the individual's federal adjusted gross income.

(b) In the case of corporations, the same as "taxable income" (as defined in Section 63 of the Internal Revenue Code) adjusted as follows:

- (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
- (2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 170 of the Internal Revenue Code.
- (3) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 63 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.
- (4) Subtract an amount equal to the amount included in the corporation's taxable income under Section 78 of the Internal Revenue Code.

(c) In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code) that are organized under Indiana law, the same as "life insurance company taxable income" (as defined in Section 801 of the Internal Revenue Code), adjusted as follows:

- (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
- (2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code.
- (3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 831(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.
- (4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code.

(d) In the case of insurance companies subject to tax under Section 831 of the Internal Revenue Code and organized under Indiana law, the same as "taxable income" (as defined in Section 832 of the Internal Revenue Code), adjusted as follows:

- (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
- (2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code.
- (3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 831(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.
- (4) Subtract an amount equal to the amount included in the

company's taxable income under Section 78 of the Internal Revenue Code.

(e) In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b) of the Internal Revenue Code) reduced by:

- (1) income that is exempt from taxation under this article by the Constitution and statutes of the United States; and
- (2) an amount equal to the amount of a September 11 terrorist attack settlement payment included in the federal adjusted gross income of the estate of a victim of the September 11 terrorist attack or a trust to the extent the trust benefits a victim of the September 11 terrorist attack.

(Formerly: Acts 1971, P.L.64, SEC.1; Acts 1973, P.L.49, SEC.1.) As amended by Acts 1977, P.L.77, SEC.1; Acts 1977(ss), P.L.4, SEC.8; Acts 1978, P.L.42, SEC.1; Acts 1978, P.L.43, SEC.1; Acts 1980, P.L.54, SEC.1; Acts 1981, P.L.82, SEC.1; Acts 1982, P.L.52, SEC.1; P.L.82-1983, SEC.1; P.L.49-1984, SEC.1; P.L.73-1985, SEC.1; P.L.2-1987, SEC.15; P.L.91-1987, SEC.2; P.L.383-1987(ss), SEC.3; P.L.88-1989, SEC.1; P.L.1-1990, SEC.75; P.L.2-1992, SEC.68; P.L.57-1997, SEC.2; P.L.119-1998, SEC.3; P.L.128-1999, SEC.1; P.L.238-1999, SEC.1; P.L.249-1999, SEC.1; P.L.257-1999, SEC.1; P.L.273-1999, SEC.51; P.L.14-2000, SEC.16; P.L.8-2002, SEC.3; P.L.192-2002(ss), SEC.67.

IC 6-3-1-4

"Department" defined

Sec. 4. The term "department" means the Indiana department of state revenue.

(Formerly: Acts 1963(ss), c.32, s.104.)

IC 6-3-1-5

"Employer" defined

Sec. 5. The term "employer" means "employer" as defined in section 3401(d) of the Internal Revenue Code.

(Formerly: Acts 1963(ss), c.32, s.105.)

IC 6-3-1-6

"Employee" defined

Sec. 6. The term "employee" means "employee" as defined in section 3401(c) of the Internal Revenue Code.

(Formerly: Acts 1963(ss), c.32, s.106.)

IC 6-3-1-7

"Fiduciary" defined

Sec. 7. "Fiduciary" means any guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporate, acting in any fiduciary capacity for any individual, trust, guardian, or estate.

(Formerly: Acts 1963(ss), c.32, s.107.) As amended by P.L.33-1989, SEC.4.

IC 6-3-1-8

"Gross income" defined

Sec. 8. The term "gross income" shall mean gross income as defined by section 61(a) of the Internal Revenue Code.

(Formerly: Acts 1963(ss), c.32, s.108.)

IC 6-3-1-9

"Individual" defined

Sec. 9. The term "individual" means a natural person, whether married or unmarried, adult or minor.

(Formerly: Acts 1963(ss), c.32, s.109.)

IC 6-3-1-10a

"Corporation" defined

Note: This version of section effective until 1-1-2003. See also following version of this section, effective 1-1-2003.

Sec. 10. The term "corporation" includes all corporations, associations, real estate investment trusts (as defined in the Internal Revenue Code), joint stock companies, whether organized for profit or not-for-profit, any receiver, trustee or conservator thereof, business trusts, Massachusetts trusts, any proprietorship or partnership taxable under Section 1361 of the Internal Revenue Code, and any publicly traded partnership that is treated as a corporation for federal income tax purposes under Section 7704 of the Internal Revenue Code.

(Formerly: Acts 1963(ss), c.32, s.110; Acts 1965, c.233, s.2; Acts 1973, P.L.49, SEC.2.) As amended by P.L.2-1987, SEC.16; P.L.63-1988, SEC.4.

IC 6-3-1-10b

"Corporation" defined

Note: This version of section effective 1-1-2003. See also preceding version of this section, effective until 1-1-2003.

Sec. 10. As used in this article, "corporation" includes all corporations, associations, real estate investment trusts (as defined in the Internal Revenue Code), joint stock companies, whether organized for profit or not-for-profit, any receiver, trustee or conservator thereof, business trusts, Massachusetts trusts, any proprietorship or partnership taxable under Section 1361 of the Internal Revenue Code, and any publicly traded partnership that is treated as a corporation for federal income tax purposes under Section 7704 of the Internal Revenue Code. The term includes life insurance companies (as defined in Section 816(a) of the Internal Revenue Code) and insurance companies subject to tax under Section 831 of the Internal Revenue Code.

(Formerly: Acts 1963(ss), c.32, s.110; Acts 1965, c.233, s.2; Acts 1973, P.L.49, SEC.2.) As amended by P.L.2-1987, SEC.16; P.L.63-1988, SEC.4; P.L.192-2002(ss), SEC.68.

IC 6-3-1-11a

"Internal Revenue Code" defined

Note: This version of section effective until 1-1-2003. See also

following version of this section, effective 1-1-2003.

Sec. 11. (a) The term "Internal Revenue Code" means the Internal Revenue Code of 1986 of the United States as amended and in effect on January 1, 2002.

(b) Whenever the Internal Revenue Code is mentioned in this article, the particular provisions that are referred to, together with all the other provisions of the Internal Revenue Code in effect on January 1, 2002, that pertain to the provisions specifically mentioned, shall be regarded as incorporated in this article by reference and have the same force and effect as though fully set forth in this article. To the extent the provisions apply to this article, regulations adopted under Section 7805(a) of the Internal Revenue Code and in effect on January 1, 2002, shall be regarded as rules adopted by the department under this article, unless the department adopts specific rules that supersede the regulation.

(c) An amendment to the Internal Revenue Code made by an act passed by Congress before January 1, 2002, that is effective for any taxable year that began before January 1, 2002, and that affects:

- (1) individual adjusted gross income (as defined in Section 62 of the Internal Revenue Code);
- (2) corporate taxable income (as defined in Section 63 of the Internal Revenue Code);
- (3) trust and estate taxable income (as defined in Section 641(b) of the Internal Revenue Code);
- (4) life insurance company taxable income (as defined in Section 801(b) of the Internal Revenue Code);
- (5) mutual insurance company taxable income (as defined in Section 821(b) of the Internal Revenue Code); or
- (6) taxable income (as defined in Section 832 of the Internal Revenue Code);

is also effective for that same taxable year for purposes of determining adjusted gross income under IC 6-3-1-3.5 and net income under IC 6-3-8-2(b).

(Formerly: Acts 1963(ss), c.32, s.111; Acts 1965, c.233, s.3; Acts 1967, c.345, s.2; Acts 1969, c.326, s.2; Acts 1971, P.L.64, SEC.2; Acts 1973, P.L.49, SEC.3; Acts 1975, P.L.60, SEC.1.) As amended by Acts 1977, P.L.78, SEC.1; Acts 1978, P.L.44, SEC.1; Acts 1979, P.L.67, SEC.1; Acts 1980, P.L.55, SEC.1; Acts 1981, P.L.82, SEC.2; Acts 1982, P.L.52, SEC.2; P.L.82-1983, SEC.2; P.L.49-1984, SEC.2; P.L.74-1985, SEC.1; P.L.71-1986, SEC.1; P.L.2-1987, SEC.17; P.L.63-1988, SEC.5; P.L.89-1989, SEC.1; P.L.35-1990, SEC.11; P.L.64-1991, SEC.1; P.L.43-1992, SEC.9; P.L.74-1993, SEC.1; P.L.19-1994, SEC.7; P.L.85-1995, SEC.9; P.L.60-1997, SEC.2; P.L.119-1998, SEC.4; P.L.2-2000, SEC.1; P.L.9-2001, SEC.1; P.L.177-2002, SEC.11.

IC 6-3-1-11b

"Internal Revenue Code" defined

Note: This version of section effective 1-1-2003. See also preceding version of this section, effective until 1-1-2003.

Sec. 11. (a) The term "Internal Revenue Code" means the Internal Revenue Code of 1986 of the United States as amended and in effect

on January 1, 2002.

(b) Whenever the Internal Revenue Code is mentioned in this article, the particular provisions that are referred to, together with all the other provisions of the Internal Revenue Code in effect on January 1, 2002, that pertain to the provisions specifically mentioned, shall be regarded as incorporated in this article by reference and have the same force and effect as though fully set forth in this article. To the extent the provisions apply to this article, regulations adopted under Section 7805(a) of the Internal Revenue Code and in effect on January 1, 2002, shall be regarded as rules adopted by the department under this article, unless the department adopts specific rules that supersede the regulation.

(c) An amendment to the Internal Revenue Code made by an act passed by Congress before January 1, 2002, that is effective for any taxable year that began before January 1, 2002, and that affects:

- (1) individual adjusted gross income (as defined in Section 62 of the Internal Revenue Code);
- (2) corporate taxable income (as defined in Section 63 of the Internal Revenue Code);
- (3) trust and estate taxable income (as defined in Section 641(b) of the Internal Revenue Code);
- (4) life insurance company taxable income (as defined in Section 801(b) of the Internal Revenue Code);
- (5) mutual insurance company taxable income (as defined in Section 821(b) of the Internal Revenue Code); or
- (6) taxable income (as defined in Section 832 of the Internal Revenue Code);

is also effective for that same taxable year for purposes of determining adjusted gross income under section 3.5 of this chapter.

(Formerly: Acts 1963(ss), c.32, s.111; Acts 1965, c.233, s.3; Acts 1967, c.345, s.2; Acts 1969, c.326, s.2; Acts 1971, P.L.64, SEC.2; Acts 1973, P.L.49, SEC.3; Acts 1975, P.L.60, SEC.1.) As amended by Acts 1977, P.L.78, SEC.1; Acts 1978, P.L.44, SEC.1; Acts 1979, P.L.67, SEC.1; Acts 1980, P.L.55, SEC.1; Acts 1981, P.L.82, SEC.2; Acts 1982, P.L.52, SEC.2; P.L.82-1983, SEC.2; P.L.49-1984, SEC.2; P.L.74-1985, SEC.1; P.L.71-1986, SEC.1; P.L.2-1987, SEC.17; P.L.63-1988, SEC.5; P.L.89-1989, SEC.1; P.L.35-1990, SEC.11; P.L.64-1991, SEC.1; P.L.43-1992, SEC.9; P.L.74-1993, SEC.1; P.L.19-1994, SEC.7; P.L.85-1995, SEC.9; P.L.60-1997, SEC.2; P.L.119-1998, SEC.4; P.L.2-2000, SEC.1; P.L.9-2001, SEC.1; P.L.177-2002, SEC.11; P.L.192-2002(ss), SEC.69.

IC 6-3-1-12

"Resident" defined

Sec. 12. The term "resident" includes (a) any individual who was domiciled in this state during the taxable year, or (b) any individual who maintains a permanent place of residence in this state and spends more than one hundred eighty-three (183) days of the taxable year within this state, or (c) any estate of a deceased person defined in (a) or (b), or (d) any trust which has a situs within this state.

(Formerly: Acts 1963(ss), c.32, s.112.)

IC 6-3-1-13

"Nonresident" defined

Sec. 13. The term "nonresident" means any person who is not a resident of Indiana.

(Formerly: Acts 1963(ss), c.32, s.113.)

IC 6-3-1-14

"Person" defined

Sec. 14. The term "person" means an individual, trust or estate: Provided, That no corporation shall be considered to be a person.

(Formerly: Acts 1963(ss), c.32, s.114.)

IC 6-3-1-15

"Taxpayer" defined

Sec. 15. The term "taxpayer" means any person or any corporation subject to taxation under this article.

(Formerly: Acts 1963(ss), c.32, s.115.) As amended by P.L.2-1988, SEC.5.

IC 6-3-1-16

"Taxable year" defined

Sec. 16. The term "taxable year" with respect to any taxpayer means the taxable year of such taxpayer as shown on his return required to be filed or filed pursuant to the Internal Revenue Code. Where a taxpayer does not file a return pursuant to the Internal Revenue Code, his taxable year shall be the calendar year.

(Formerly: Acts 1963(ss), c.32, s.116.)

IC 6-3-1-17

Repealed

(Repealed by P.L.35-1990, SEC.80.)

IC 6-3-1-18

Repealed

(Repealed by P.L.1-1991, SEC.51.)

IC 6-3-1-19

"Partnership" and "partner" defined

Sec. 19. (a) The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this chapter, a corporation or a trust or an estate. The term also includes a limited liability company that is treated as a partnership for federal income tax purposes.

(b) The term "partner" means a member of a partnership.

(Formerly: Acts 1963(ss), c.32, s.119; Acts 1965, c.233, s.6.) As amended by P.L.2-1988, SEC.6; P.L.8-1993, SEC.83; P.L.1-1994, SEC.27.

IC 6-3-1-19.5

Repealed

(Repealed by P.L.47-1984, SEC.7(a).)

IC 6-3-1-20

"Business income" defined

Sec. 20. The term "business income" means income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitutes integral parts of the taxpayer's regular trade or business operations.

(Formerly: Acts 1963(ss), c.32, s.120; Acts 1965, c.233, s.7.)

IC 6-3-1-21

"Nonbusiness income" defined

Sec. 21. The term "nonbusiness income" means all income other than business income.

(Formerly: Acts 1963(ss), c.32, s.121; Acts 1965, c.233, s.8.)

IC 6-3-1-22

"Commercial domicile" defined

Sec. 22. The term "commercial domicile" means the principal place from which the trade or business of the taxpayer is directed or managed.

(Formerly: Acts 1963(ss), c.32, s.122; Acts 1965, c.233, s.9.)

IC 6-3-1-23

"Compensation" defined

Sec. 23. The term "compensation" means wages, salaries, commissions and any other form of remuneration paid to employees for personal services.

(Formerly: Acts 1963(ss), c.32, s.123; Acts 1965, c.233, s.10.)

IC 6-3-1-24

"Sales" defined

Sec. 24. The term "sales" means all gross receipts of the taxpayer not allocated under IC 6-3-2-2(g) through IC 6-3-2-2(k), other than compensation (as defined in section 23 of this chapter).

(Formerly: Acts 1963(ss), c.32, s.124; Acts 1965, c.233, s.11.) As amended by P.L.2-1988, SEC.7.

IC 6-3-1-25

"State" defined

Sec. 25. The term "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision thereof.

(Formerly: Acts 1963(ss), c.32, s.125; Acts 1965, c.233, s.12.)

IC 6-3-1-26

"Foreign corporation" defined

Sec. 26. "Foreign corporation" means a foreign corporation as defined in Section 7701 of the Internal Revenue Code.

As added by P.L.75-1985, SEC.1.

IC 6-3-1-27

"United States" defined

Sec. 27. "United States", when used in a geographical sense, means the United States as defined in Section 7701 of the Internal Revenue Code.

As added by P.L.75-1985, SEC.2.

IC 6-3-1-28

"Combined income tax return" defined

Sec. 28. "Combined income tax return" means any income tax return on which one (1) or more taxpayers report income, deductions, and credits on a combined basis with one (1) or more other entities.

As added by P.L.75-1985, SEC.3.

IC 6-3-1-29

"Eligible individual" defined

Sec. 29. As used in this chapter, "eligible individual" means:

- (1) a person who was systematically persecuted for racial or religious reasons by Nazi Germany or any other Axis regime; or
- (2) an heir of a person described in subdivision (1).

As added by P.L.128-1999, SEC.2.

IC 6-3-1-30

"Holocaust victim's settlement payment" defined

Sec. 30. As used in this chapter, "Holocaust victim's settlement payment" means a payment received:

- (1) as a result of the settlement of the action entitled "In re Holocaust Victims' Asset Litigation", (E.D. NY) C.A. No. 96-4849;
- (2) under the German Act Regulating Unresolved Property Claims;
- (3) under any other foreign law providing payments for Holocaust claims; or
- (4) as a result of the settlement of any other Holocaust claim, including:
 - (A) insurance claims;
 - (B) claims relating to looted art;
 - (C) claims relating to looted financial assets; or
 - (D) claims relating to slave labor wages.

As added by P.L.128-1999, SEC.3.

IC 6-3-1-31

"Victim of the September 11 terrorist attack" defined

Sec. 31. As used in this article, "victim of the September 11 terrorist

attack" means an individual who:

- (1) died from the crash (including those on the airplane and those on the ground) of any of the four (4) commercial jet airplanes that were hijacked in the United States on September 11, 2001; or
- (2) is a child or spouse of an individual described in subdivision (1).

As added by P.L.8-2002, SEC.1.

IC 6-3-1-32

"September 11 terrorist attack settlement payment" defined

Sec. 32. As used in this article, "September 11 terrorist attack settlement payment" means any compensation paid to a victim of the September 11 terrorist attack:

- (1) in recognition of; or
- (2) to compensate for;

losses incurred by the victim as a result of the crash of any of the four (4) commercial jet airplanes that were hijacked in the United States on September 11, 2001.

As added by P.L.8-2002, SEC.2.